



KATHLEEN CONNELL
Controller of the State of California

July 12, 2000

**To the Citizens, Governor, and Members
of the Legislature of the State of California:**

I am pleased to submit the forty-ninth edition of the *School Districts Annual Report* for the 1997-98 fiscal year. These records are published to assist governmental and private organizations in managing and planning for the state's 991 school districts. I trust that parents, educators, and taxpayers who work to improve the condition of our state's education system will find this information helpful.

Clearly, California's future depends upon a strengthening of our public school system. It is imperative that the tax dollars invested in education are managed with the utmost care. The information provided in this report is intended to facilitate informed decision making that promotes the best interest of California's children.

California continues to spend more on education. School districts' expenditures increased 13% for the 1997-98 fiscal year, following the previous year's 11% increase. We must also continue to review those expenditures to ensure that the resources provided are being spent prudently, and in the best interest of California's students. Knowing that today's students will be tomorrow's workforce, Californians must make the necessary decisions to appropriately invest in the education of our children.

The accounting and reporting procedures utilized in preparing this report are in accordance with the standards set by the *California School Accounting Manual*. The data cover the 1997-98 fiscal year and include figures for elementary, high school, and unified school districts, as well as the county offices of education and joint powers agencies.

I would like to thank the officials who reported this data at the local level, as well as the California Department of Education, which collected it and made it available for this report, and my staff, whose hard work made this report possible.

Sincerely,

A handwritten signature in black ink, which appears to read "Kathleen Connell", is written over a horizontal line.

KATHLEEN CONNELL
California State Controller

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Introduction

This publication presents the financial transactions of California's school districts, county offices of education (COEs), and joint powers agencies (JPAs) as required by Government Code Section 12463. Government Code Section 53892.1 requires these agencies to furnish annual attendance and financial reports to the California Department of Education (CDE). The CDE then provides the information to the California State Controller's Office.

Classifications of revenues and expenditures are in accordance with the account classifications prescribed in the *California School Accounting Manual*, 1997 Edition (ISBN 0-8011-1376-8). The differences between ending fund balances and the subsequent year's beginning fund balances are attributable to prior year audit adjustments and restatement of beginning fund balances. Material variances in financing sources, uses, and capital outlay may occur from year to year, primarily due to nonrecurring activities.

Statewide revenues and expenditures are presented exclusive of interagency and interfund transfers in this introduction. This is done to avoid duplicate reporting of revenues and expenditures that would result in overstating statewide totals. Summarized financial information is listed by fund in Tables 1, 2, and 3.

Tables 1A, 2A, and 3A are included in this publication to disclose the transactions of the Self-Insurance, Warehouse Revolving, and Retiree Benefits funds. These transactions are also accounted for in the General Fund; they are excluded from the statewide summaries in this introduction to avoid duplicative reporting.

General information for each school district, COE, and JPA is presented in Tables 4 through 9. General information includes average daily attendance, general obligation bond debt, total revenues, total expenditures, and ending General Fund balances, where applicable. The General Fund is the primary operating fund and accounts for all financial resources except those required to be accounted for in a specific fund. No general obligation bond debt is reported by COEs or JPAs. Average daily attendance is not applicable to JPAs. The appropriations limit and appropriations subject to the limit are presented in Table 10.

School Districts

This report contains financial information for the 1997-98 fiscal year submitted by all 991 school districts. This total consists of 574 elementary school districts, 93 high school districts, 318 unified school districts, and six common administration school districts. Summary data for school districts' funds are presented in Tables 1 and 1A. General information for each school district is presented in Tables 5 through 7, and includes average daily attendance, general obligation bond debt, total revenues, total expenditures, and ending General Fund balances.

County Offices of Education

In addition to the many requirements involved in administering schools within their jurisdiction, county superintendents of schools are also responsible for maintaining a balanced budget of their schools' funds. Summary information for the funds of all 58 COEs may be found in Tables 2 and 2A. General information relating to each COE is presented in Table 4 and includes average daily attendance, total revenues, total expenditures, and ending General Fund (County School Service Fund) balances.

Joint Powers Agencies

The Joint Powers Act allows school districts to exercise existing powers by cooperative action. Section 41023 of the Education Code requires COEs and those JPAs consisting solely of school districts to file financial statements with the CDE. The JPAs are subject to the same standards as school districts and COEs. The information contained in this report includes revenues and expenditures for activities such as the operation of regional occupational centers and programs, special education programs, and pupil transportation services, as well as other cooperative services.

Summary information for 52 JPAs may be found in Tables 3 and 3A. General information relating to each JPA is presented in Table 8 and includes total revenues, total expenditures, and ending General Fund balances.

Average Daily Attendance

The average daily attendance (ADA) is a significant factor in the models used to allocate funds within California's education system. The average daily attendance by school district type, excluding classes for adults, is shown in Figure 1 for the 1997-98 and 1996-97 fiscal years.

Figure 1

Average Daily Attendance

School District Type	1997-98	1996-97	Percentage Increase
Unified	3,931,719	3,825,503	2.78 %
Elementary	1,153,175	1,150,712	0.21
High School	490,345	482,322	1.67
Common Administration	89,151	88,084	1.21
Total.....	5,664,390	5,546,621	2.12

Five-Year Trends

During the 1997-98 fiscal year, in the aggregate, school districts and COEs expended less than total revenues, building a positive reserve, whereas JPAs expended significantly more than their revenues, making up the difference through interagency transfers. Total revenues amounted to \$39.7 billion, an increase of 12.16% over the 1996-97 fiscal year. Expenditures totaled \$37.8 billion, an increase of 12.92% over the previous fiscal year.

Revenues and Expenditures

Figures 2 and 3 represent a five-year comparison of the total revenues and expenditures reported by school districts, COEs, and JPAs. Figure 4 displays the trend over the past five fiscal years.

Figure 2

Five-Year Revenue Trend

(Amounts in thousands)

Fiscal Year	School Districts	COE's	JPAs	Total	Percentage Increase (Decrease)
1993-94*	\$ 27,433,917	\$ 1,711,764	\$ 56,738	\$ 29,202,419	4.78 %
1994-95*	27,258,430	1,866,878	54,315	29,179,623	(0.08)
1995-96*	28,978,659	1,890,813	52,657	30,922,129	5.97
1996-97**	33,288,819	2,047,948	60,396	35,397,163	14.47
1997-98	37,399,157	2,232,345	71,061	39,702,563	12.16

* Amounts have been adjusted to include enterprise and other funds not published in prior years.

** Increase attributed to increases of state revenues, funded ADA, and accrual of revenues.

Figure 3

Five-Year Expenditure Trend

(Amounts in thousands)

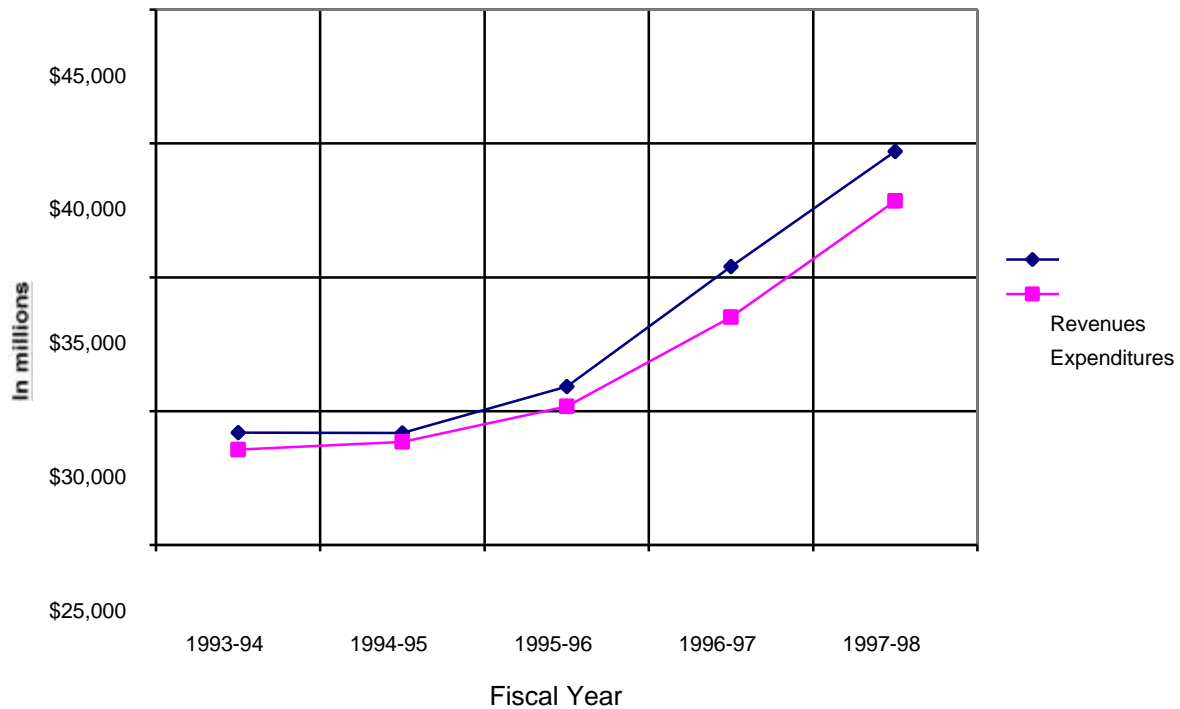
Fiscal Year	School Districts	COEs	JPsAs	Total	Percentage Increase
1993-94*	\$ 26,803,284	\$ 1,616,144	\$ 140,779	\$ 28,560,207	6.29 %
1994-95*	26,946,670	1,750,721	147,331	28,844,722	1.00
1995-96*	28,250,355	1,774,362	151,770	30,176,487	4.62
1996-97	31,408,690	1,946,519	160,712	33,515,921	11.07
1997-98	35,587,351	2,077,153	181,583	37,846,087	12.92

* Amounts have been adjusted to include enterprise and other funds not published in prior years.

Figure 4

Five-Year Revenue and Expenditure Trend

(Amounts in millions)



Appropriations Limit

In November of 1979, California voters passed Proposition 4, known as the “Gann Limit,” which added Article XIII B to the State Constitution. Article XIII B was designed to limit the spending of local governments, including school districts. As a result, each school district, unless otherwise exempted, is required to compute a 1978-79 “base year” appropriations limit. Once the base year is calculated, the appropriation limit of each subsequent year is computed using the previous year’s limit, factoring in changes in the cost of living, population, and other adjustments.

Neither Article XIII B nor subsequent legislation assigned any state or local agency responsibility for assuring compliance with the mandates. In 1987 Senate Bill 813, Chapter 1025, added the requirement that the appropriations limit and the total annual appropriations subject to the limit for each school district and COE be included in the California State Controller's report.

During the 1997-98 fiscal year, the Gann appropriations limit exceeded the annual appropriations subject to the limit by \$1.4 billion. This is attributable to the appropriations limit increasing at a higher rate than tax proceeds appropriated for education purposes. The past five years are summarized in Figure 5. Appropriation limits for each school district are presented in Table 10.

Figure 5

Appropriations Limit Five-Year Trend

(Amounts in thousands)

Fiscal Year	Appropriations Limit	Annual Appropriations Subject to Limit	Limit in Excess of Appropriations
1993-94	\$ 17,473,353	\$ 16,327,582	\$ 1,145,771
1994-95	17,927,584	16,642,451	1,285,133
1995-96	18,985,754	17,738,919	1,246,835
1996-97	20,506,378	19,079,217	1,427,161
1997-98	21,821,170	20,470,410	1,350,760

General Obligation Bond Debt

At the end of the 1997-98 fiscal year, school districts reported general obligation bond debt amounting to \$5.2 billion, an increase of 36.6% over the previous fiscal year. See Figure 6 for a five-year comparison. Tables 5, 6, 7, and 9 present general obligation bond debt for each school district.

Figure 6

General Obligation Bond Debt Five-Year Trend

School Districts by District Type

(Amounts in thousands)

Fiscal Year	Elementary	High School	Unified	Common Administration	Total
1993-94	\$ 510,170	\$ 213,810	\$ 1,094,210	\$ 152,978	\$ 1,971,168
1994-95	593,522	237,170	1,407,179	134,475	2,372,346
1995-96	731,688	296,251	1,582,168	170,452	2,780,559
1996-97	965,825	449,836	2,177,543	180,711	3,773,915
1997-98	1,149,181	544,995	3,263,052	196,750	5,153,978

Revenues and Expenditures

Figure 7 summarizes combined revenues and expenditures for school districts, COEs, and JPAs. The schedules provide a side-by-side comparison of revenues and expenditures by fund for the 1997-98 fiscal year. Amounts shown exclude interagency and interfund transactions.

Figure 7

Summary of Revenues and Expenditures by Governmental Fund Type

(Amounts in thousands)

	Revenues	Expenditures
SCHOOL DISTRICTS		
General Fund	\$ 30,562.875	\$ 29,346.802
Special Revenue Funds		
Adult Education	572.173	572.997
Cafeteria Fund/Account, Special Revenue	1,262.081	1,244.992
Child Development	396.697	387.540
Deferred Maintenance	182.824	207.930
Pupil Transportation Equipment	3.706	5.858
Special Reserve, Non-Capital Projects	13.833	—
Capital Projects Funds		
Building	1,890.744	1,107.226
Capital Facilities	644.289	452.344
State School Building Lease-Purchase	962.501	1,151.494
Special Reserve, Capital Projects	221.917	409.755
Debt Service Funds		
Bond Interest and Redemption	366.873	293.099
Tax Override	178.780	173.899
Debt Service	43.780	150.131
Enterprise and Other Funds		
Cafeteria Fund/Account, Enterprise	72.170	67.789
Enterprise	8.782	8.028
Article XIII-B	2.147	—
Foundation	12.985	7.467
Subtotal	37,399.157	35,587.351
COUNTY OFFICES OF EDUCATION		
General Fund	2,006.159	1,869.019
Special Revenue Funds		
Cafeteria Fund/Account, Special Revenue	1,450	1,609
Child Development	153.064	155.460
Deferred Maintenance	6.805	5,411
Pupil Transportation	1	51
Special Reserve, Non-Capital Projects	2,123	—
Capital Projects Funds		
Building	5,033	4,610
Capital Facilities	1,752	1,148
State School Building Lease-Purchase	6,472	16,225
Special Reserve, Capital Projects	37,738	16,305
Debt Service Funds		
Tax Override	537	481
Debt Service	203	4,038
Enterprise and Other Funds		
Enterprise	1,787	1,710
Article XIII-B	258	—
Foundation	1,287	1,086
Forest Reserve	7,676	—
Subtotal	2,232.345	2,077.153
JOINT POWERS AGENCIES		
General Fund	61.959	169.313
Special Revenue Funds		
Adult Education	7,255	6,985
Cafeteria Fund/Account, Special Revenue	1,319	1,296
Deferred Maintenance	13	286
Pupil Transportation Equipment	88	245
Special Reserve, Non-Capital Projects	121	—
Capital Projects Funds		
Building	173	426
Special Reserve, Capital Projects	133	3,032
Subtotal	71.061	181.583
Total	\$ 39,702,563	\$ 37,846,087

Revenues by Source

The state provided the largest source of revenues (53.3%), which included state aid, state lottery, and other state revenues. Revenues reported by source for school districts, county offices of education, and JPAs are summarized in Figure 8. Figure 9 displays revenues by major source category.

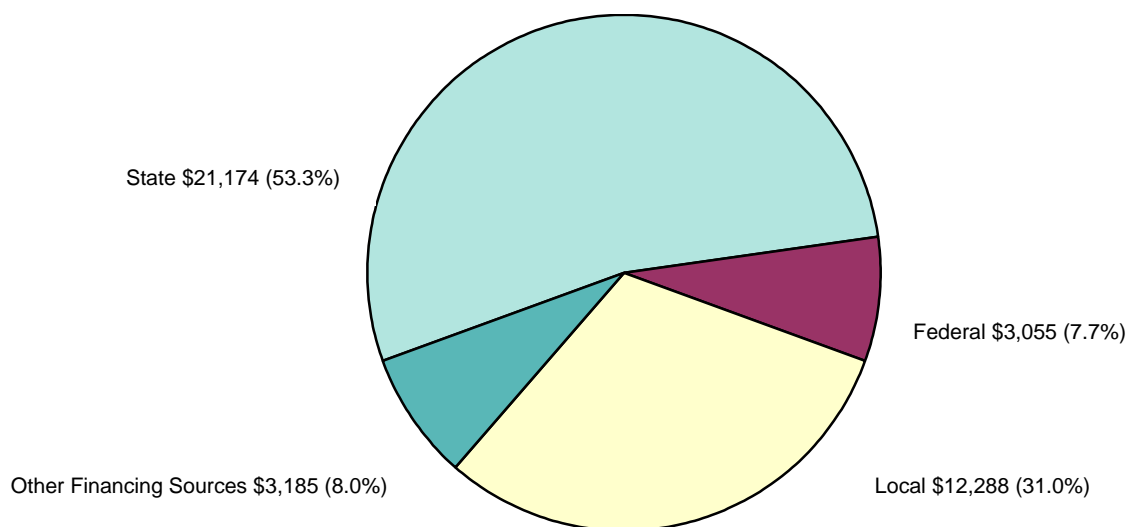
Figure 8

Revenues by Source (Amounts in thousands)

	1997-98	1996-97	Percentage Increase (Decrease)
State			
State Aid	\$ 12,962,218	\$ 11,566,715	12.06 %
State Lottery	674,406	611,375	10.31
Other State	7,537,690	6,770,347	11.33
Federal	3,054,704	2,754,872	10.88
Local			
Local Taxes/Fees	9,129,625	8,564,555	6.60
Other Local	3,158,511	2,658,301	18.82
Other Financing Sources	3,185,409	2,470,998	28.91
Total	\$ 39,702,563	\$ 35,397,163	12.16

Figure 9

1997-98 Revenues by Source (Amounts in millions)



Revenues by Fund

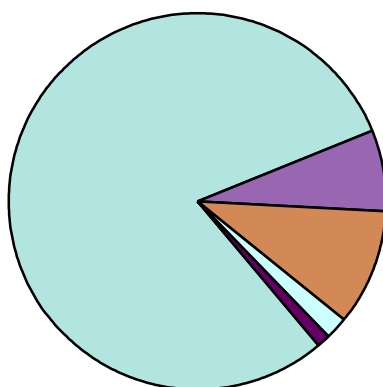
Revenues reported by governmental fund type for school districts, COEs, and JPAs are summarized in Figures 10 and 11.

Figure 10

Two-Year Comparison of Revenues by Governmental Fund Type

(Amounts in thousands)

	1997-98	1996-97	Percentage Increase (Decrease)
SCHOOL DISTRICTS			
General Fund	\$ 30,562,875	\$ 27,581,414	10.81 %
Special Revenue Funds			
Adult Education	572.173	559.129	2.33
Cafeteria Fund/Account, Special Revenue	1,262.081	1,195.917	5.53
Child Development	396.697	359.987	10.20
Deferred Maintenance	182.824	120.956	51.15
Pupil Transportation Equipment	3.706	1.372	170.12
Special Reserve, Non-Capital Projects	13.833	12.277	12.67
Capital Projects Funds			
Building	1,890.744	1,338.232	41.29
Capital Facilities	644.289	439.786	46.50
State School Building Lease-Purchase	962.501	886.265	8.60
Special Reserve, Capital Projects	221.917	237.378	(6.51)
Debt Service Funds			
Bond Interest and Redemption	366.873	269.590	36.09
Tax Override	178.780	184.172	(2.93)
Debt Service	43.780	13.148	232.98
Enterprise and Other Funds			
Cafeteria Fund/Account, Enterprise	72.170	71.824	0.48
Enterprise	8.782	6.398	37.26
Article XIII-B	2.147	1.764	21.71
Foundation	12.985	9.210	40.99
Subtotal	37,399.157	33,288.819	12.35
COUNTY OFFICES OF EDUCATION			
General Fund	2,006.159	1,859.150	7.91
Special Revenue Funds			
Cafeteria Fund/Account, Special Revenue	1,450	500	190.00
Child Development	153.064	139.866	9.44
Deferred Maintenance	6.805	4.151	63.94
Pupil Transportation Equipment	1	—	100.00
Special Reserve, Non-Capital Projects	2.123	870	144.02
Capital Projects Funds			
Building	5.033	927	442.93
Capital Facilities	1.752	335	422.99
State School Building Lease-Purchase	6.472	24.103	(73.15)
Special Reserve, Capital Projects	37.738	4.032	835.96
Debt Service Funds			
Tax Override	537	277	93.86
Debt Service	203	94	115.96
Enterprise and Other Funds			
Enterprise	1.787	3.225	(44.61)
Article XIII-B	258	149	73.15
Foundation	1.287	1.211	6.28
Forest Reserve	7.676	9.058	(15.26)
Subtotal	2,232.345	2,047.948	9.00
JOINT POWERS AGENCIES			
General Fund	61.959	50.712	22.18
Special Revenue Funds			
Adult Education	7.255	6.670	8.77
Cafeteria Fund/Account, Special Revenue	1.319	1.276	3.37
Deferred Maintenance	13	6	116.67
Pupil Transportation Equipment	88	253	(65.22)
Special Reserve, Non-Capital Projects	121	751	(83.89)
Capital Projects Funds			
Building	173	24	620.83
Special Reserve, Capital Projects	133	704	(81.11)
Subtotal	71.061	60.396	17.66
Total	\$ 39,702,563	\$ 35,397,163	12.16

Figure 11**1997-98 Revenues by Governmental Fund Type**
(Amounts in millions)**School Districts**

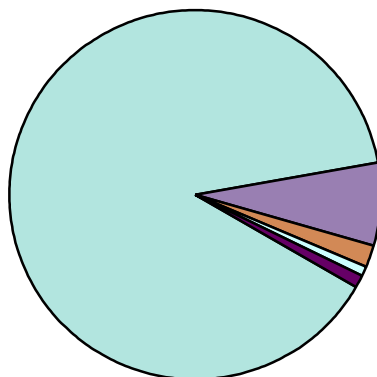
General Fund \$30,563 (81.7%)

Special Revenue Funds \$2,431 (6.5%)

Capital Projects Funds \$3,720 (9.9%)

Debt Service Funds \$589 (1.6%)

Enterprise and Other Funds \$96 (0.3%)

**County Offices
of Education**

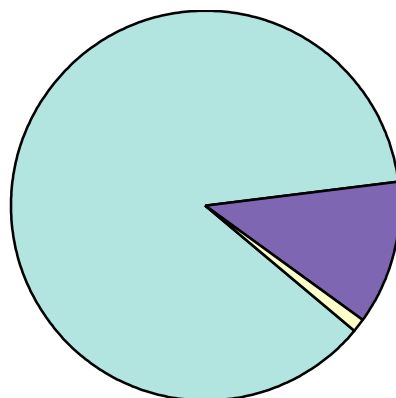
General Fund \$2,006 (89.8%)

Special Revenue Funds \$163 (7.3%)

Capital Projects Funds \$51 (2.3%)

Debt Service Funds \$0.7 (0.1%)

Enterprise and Other Funds \$11 (0.5%)

**Joint Powers
Agencies**

General Fund \$62 (87.3%)

Special Revenue Funds \$8.7 (12.3%)

Capital Projects Funds \$0.3 (0.4%)

Expenditures by Object

Salaries comprised the largest expenditure group reported, with teacher salaries the largest percentage, (35.9%), followed by classified salaries (15.2%). Classified employees provide support services and are not certificated. Expenditures reported by object classification for school districts, COEs, and JPAs are summarized by major categories in Figures 12 and 13.

Figure 12

Expenditures by Object

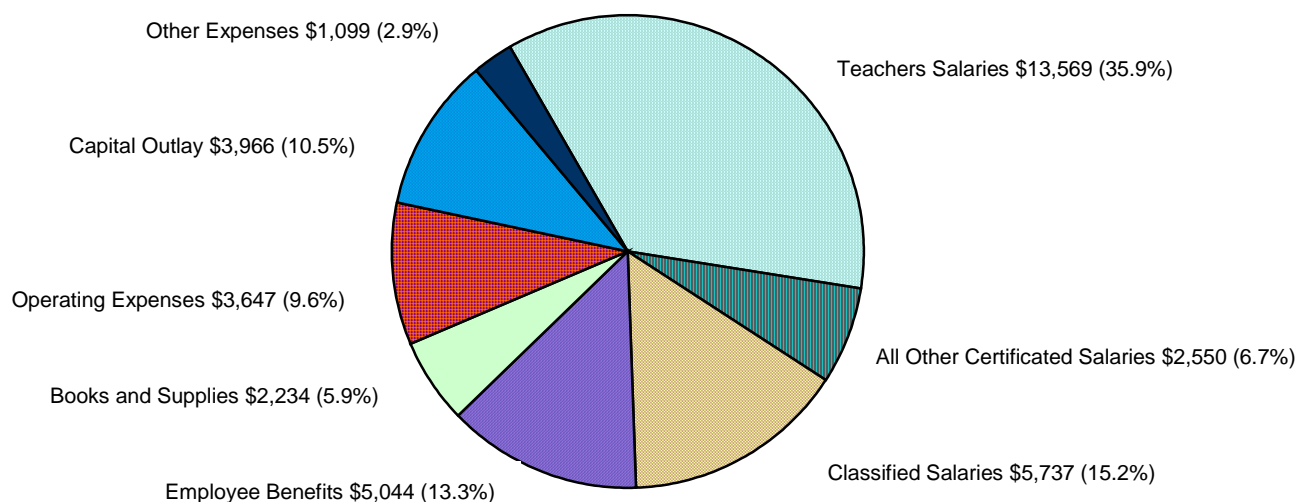
(Amounts in thousands)

	1997-98	1996-97	Percentage Increase (Decrease)
Personnel Costs			
Certificated Salaries			
Teachers Salaries.....	\$ 13,569,428	\$ 12,283,804	10.47 %
All Other Certificated Salaries	2,549,787	2,324,923	9.67
Classified Salaries	5,736,743	5,269,710	8.86
Employee Benefits	5,043,681	4,759,332	5.97
Books and Supplies	2,234,169	1,949,182	14.62
Operating Expenses	3,647,301	3,306,962	10.29
Capital Outlay	3,965,718	2,733,633	45.07
Other Expenses			
Other Outgo.....	152,995	153,797	(0.52)
Other Financing Uses	946,265	734,578	28.82
Total Expenditures	\$ 37,846,087	\$ 33,515,921	12.92

Figure 13

1997-98 Expenditures by Object

(Amounts in millions)



Expenditures by Fund

Expenditures reported by governmental accounting fund type for school districts, COEs, and JPAs are summarized in Figures 14 and 15.

Figure 14

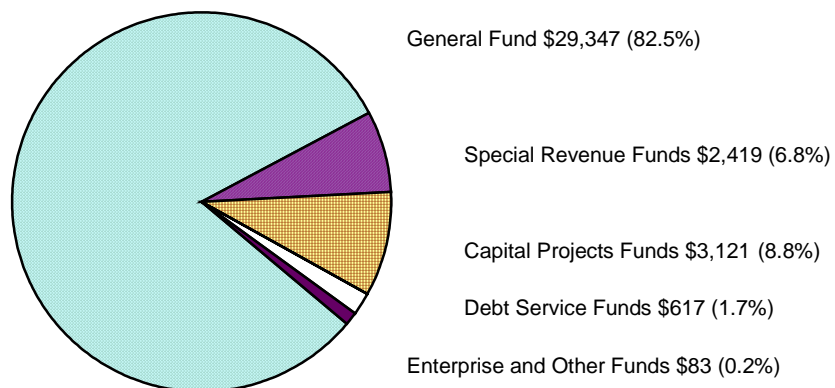
Two-Year Comparison of Expenditures by Governmental Fund Type
 (Amounts in thousands)

	1997-98	1996-97	Percentage Increase (Decrease)
SCHOOL DISTRICTS			
General Fund	\$ 29,346,802	\$ 26,585,830	10.39 %
Special Revenue Funds			
Adult Education.....	572,997	553,695	3.49
Cafeteria Fund/Account, Special Revenue.....	1,244,992	1,197,072	4.00
Child Development.....	387,540	353,829	9.53
Deferred Maintenance.....	207,930	188,493	10.31
Pupil Transportation and Equipment	5,858	2,430	141.07
Capital Projects Funds			
Building.....	1,107,226	651,513	69.95
Capital Facilities.....	452,344	347,685	30.10
State School Building Lease-Purchase	1,151,494	631,966	82.21
Special Reserve, Capital Projects	409,755	332,657	23.18
Debt Service Funds			
Bond Interest and Redemption.....	293,099	223,337	31.24
Tax Override	173,899	176,850	(1.67)
Debt Service	150,131	81,179	84.94
Enterprise and Other Funds			
Cafeteria Fund/Account, Enterprise	67,789	69,458	(2.40)
Enterprise	8,028	5,823	37.87
Foundation.....	7,467	6,873	8.64
Subtotal	35,587,351	31,408,690	13.30
COUNTY OFFICES OF EDUCATION			
General Fund	1,869,019	1,766,419	5.81
Special Revenue Funds			
Cafeteria Fund/Account, Special Revenue.....	1,609	549	193.08
Child Development.....	155,460	142,102	9.40
Deferred Maintenance.....	5,411	5,741	(5.75)
Pupil Transportation Equipment	51	—	100.00
Capital Projects Funds			
Building.....	4,610	395	1,067.09
Capital Facilities.....	1,148	453	153.42
State School Building Lease-Purchase	16,225	7,362	120.39
Special Reserve, Capital Projects	16,305	13,777	18.35
Debt Service Funds			
Tax Override	481	303	58.75
Debt Service	4,038	2,870	40.70
Enterprise and Other Funds			
Enterprise	1,710	5,574	(69.32)
Foundation.....	1,086	974	11.50
Subtotal	2,077,153	1,946,519	6.71
JOINT POWERS AGENCIES			
General Fund	169,313	149,531	13.23
Special Revenue Funds			
Adult Education.....	6,985	6,677	4.61
Cafeteria Fund/Account, Special Revenue.....	1,296	1,253	3.43
Deferred Maintenance.....	286	25	1,044.00
Pupil Transportation Equipment	245	510	(51.96)
Capital Projects Funds			
Building.....	426	384	10.94
Special Reserve, Capital Projects	3,032	2,332	30.02
Subtotal	181,583	160,712	12.99
Total	\$ 37,846,087	\$ 33,515,921	12.92

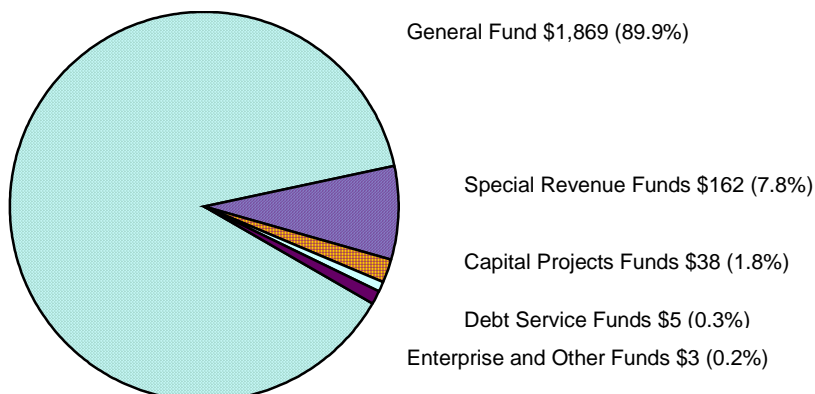
Figure 15

1997-98 Expenditures by Governmental Fund Type
(Amounts in millions)

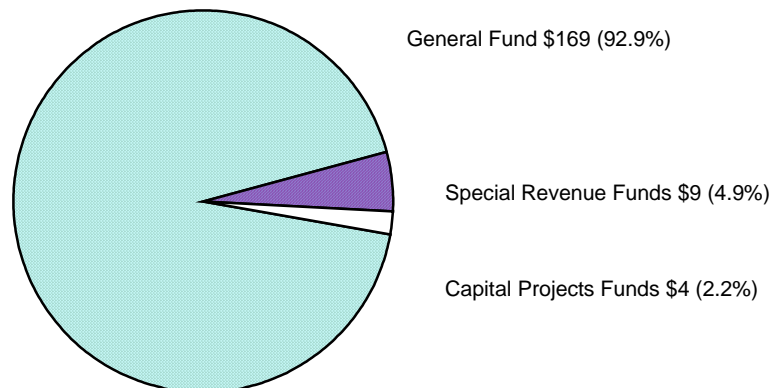
School Districts



**County Offices
of Education**



**Joint Powers
Agencies**



Financial Section

Supplemental Information

California Department of Education

The financial data received in this report are from school districts, COEs, and JPAs. The data are stored in a database maintained by the CDE at the source/object level by fiscal year, fund, county, and district. The financial data are available on the Internet, beginning with the 1995-96 fiscal year. The CDE Internet site from which the data may be obtained is:

www.cde.ca.gov/ftpbranch/sbsdiv/fiscal/FinancialData.htm

For fiscal years 1992-93 through 1994-95, the data are available on IBM 3½" formatted diskettes.

Data Requests

Data requests and inquiries may be directed to the CDE as follows:

**California Department of Education
School Fiscal Services Division
Financial Accountability and Information Services
560 J Street - Suite 170
Sacramento, CA 95814
(916) 322-1770 or FAX: (916) 324-7141**

The following section displays the major components of the CDE's database:

Major Groups	Description
Fiscal Year.....	1992-93, 1993-94, 1994-95, etc.
County	County code and name
District	District code and name
District Type.....	Elementary, high school, unified, etc.
Fund	A fiscal and accounting entity with a self-balancing set of accounts
Object Code.....	Sources of revenues, types of expenditures, and balance sheet accounts

Fund and Account Groups

The CDE's database contains financial information for funds and account groups. The following matrix lists the funds and account groups with the associated reporting forms used by school districts, COEs, and JPAs.

Fund and Account Groups	School		
	Districts	COEs	JPAs
General Fund/County School Service Fund	201	401	601
Adult Education Fund.....	202	—	602
Cafeteria Fund/Account, Special Revenue Fund.....	203	403	603
Child Development Fund.....	204	404	—
Deferred Maintenance Fund.....	205	405	605
Pupil Transportation Equipment Fund	206	406	606
Special Reserve Fund, Non-Capital Projects.....	207	407	607
School Bus Emissions Reduction Fund.....	209	409	609
Building Fund.....	216	416	616
Capital Facilities Fund.....	217	417	—
State School Building Lease-Purchase Fund	218	418	—
Special Reserve Fund, Capital Projects	219	419	619
Bond Interest and Redemption Fund.....	226	—	—
Tax Override Fund	227	427	—
Debt Service Fund	228	428	—
Cafeteria Fund/Account, Enterprise Fund.....	231	431	631
Enterprise Fund	232	432	—
Self-Insurance Fund.....	236	436	636
Warehouse Revolving Fund.....	237	437	—
Article XIII-B Fund.....	241	441	—
Foundation Fund.....	242	442	—
Forest Reserve Fund	—	443	—
Retiree Benefits Fund	244	444	644
General Fixed Assets Account Group	248	448	648
General Long-Term Debt Account Group	249	449	649

Object Code Descriptions

The following are the general types of revenues and expenditures and the ranges of object codes available. The objects codes listed on the CDE's database may not be used in each fund. Please refer to the next section for additional detail.

General Revenues and Expenditures	Object Codes
Revenues	
Revenue Limit Sources	
State Aid.....	8000-8019; 8021-8089
Local Taxes/Fees	8021-8089
Federal Revenues	8100-8299
Other State Revenues	8300-8599
Other Local Revenues	8600-8799
Prior Year Revenue Adjustments.....	8800-8899
Total, Revenues	8TTT
Expenditures	
Certificated Salaries	1000-1999
Classified Salaries	2000-2999
Employee Benefits.....	3000-3999
Books and Supplies	4000-4999
Services, Other Operating Expense.....	5000-5999
Capital Outlay	6000-6599
Other Outgo.....	7100-7299
Direct Support/Indirect Costs	7300-7399
Prior Year Expenditures and Other Adjustments.....	7400-7599
Total, Expenditures	7TTT
Other Financing Sources/Uses	
Interfund Transfers In	
Transfers In.....	8905-8919
Transfers Out	7610-7619
Other Sources/Uses	
Sources.....	8930-8979
Uses.....	7630-7699
Contribution to Restricted Programs	8980-8999
Total, Other Financing Sources/Uses	79TT
Ending Balance, June 30	9794

Detailed Object Codes

The following are the detailed object codes for all objects contained in CDE's database:

Detailed Objects	Code
Revenue Limit Sources	
Principal Apportionment	
State Aid – Current Year	8011
State Aid – Prior Years	8019
Tax Relief Subvention	
Homeowners' Exemption.....	8021
Timber Yield Tax	8022
Other Subventions/In-Lieu Taxes	8029
Trailer Coach Fees	8030
County and District Taxes	
Secured Roll Taxes	8041
Unsecured Roll Taxes	8042
Prior Years' Taxes	8043
Supplemental Taxes.....	8044
Educational Revenue Augmentation Funds	8045
Community Redevelopment Funds.....	8047
Penalties and Interest on Delinquent Revenue Limit Taxes	8048
Property Tax Collection Fees	8049
Receipts from County Boards of Supervisors	8070
Miscellaneous Funds (Education Code 41604)	
Royalties and Bonuses.....	8081
Other In-Lieu Taxes.....	8082
Less: Non-Revenue Limit (50%) Adjustment	8089
Subtotal, Revenue Limit Sources	80ST
Revenue Limit Transfers	
Special Education Average Daily Attendance Transfer	8091
Public Employees Retirement System Reduction Transfers	8092
Regional Occupational Centers/Programs Apprentices Hours Transfer	8093
Concurrent Adult/Apprentice Transfer to Adult Ed Fund	8094
Juvenile Court/County Community Schools/Continuing Education Average Daily Attendance Transfer	8095
Pregnant Minors Average Daily Attendance Transfer	8096
Property Taxes Transfers	8097
All Other Transfers	8099
Total, Revenue Limit Sources	80TT
Federal Revenues	
Maintenance and Operation.....	8110
School Construction.....	8130
Education Professional Development Act	8140
Economic Opportunity Act	8150
Elementary and Secondary Education Act	8160
Job Training Partnership Act.....	8170

**Detailed Object
Codes
(continued)**

Detailed Objects	Code
Special Education	
Entitlement Per Unduplicated Count	8181
Discretionary Grants	8182
Education for Economic Security Act	8190
Drug/Alcohol/Tobacco Funds	8210
Child Nutrition Programs	8220
Vocational Education Act	8240
Forest Reserve Funds	8260
Flood Control Funds	8270
Wildlife Reserve Funds	8280
Interagency Contracts	8285
Pass-Through Revenues from Federal Sources	8287
Other Federal Revenue	8290
Total, Federal Revenues	82TT
Other State Revenues	
Principal Apportionment	
Regional Occupational Centers/Programs Entitlement	
Current Year	8311
Prior Years	8319
Special Education Master Plan	
Current Year	8321
Prior Years	8329
Gifted and Talented Pupils	8331
Special Purpose Apportionment	
Driver Training	8341
Home-to-School Transportation	8342
Urban Impact Aid	8343
School Improvement Program	8344
Economic Impact Aid	8346
Special Education Transportation	8347
Special Instructional Allowances	
Basic Reading Act	8411
Instructional Television	8412
Special Teacher Employment	8413
Demo Program, Reading and Math	8414
Instructional Materials	
Elementary	8415
Secondary	8416
Other	8417
Vocational Educational, Handicapped Students	8418
Staff Development	8419
Tenth Grade Counseling	8421
Mentor Teacher	8422
Classroom Teacher Instructional Improvement Program	8423
Educational Technology Assistance Grants	8424
Year Round School Incentive	8425
School Based Coordination Program	8429

**Detailed Object
Codes
(continued)**

Detailed Objects	Code
Supplemental Grant Funds	8431
Class Size Reduction K-3	8434
Class Size Reduction 9-12.....	8435
Other Instructional Allowances.....	8490
Other State Revenue	
State Preschool	8510
Child Nutrition Programs.....	8520
Children's Centers Apportionments.....	8530
Deferred Maintenance Allowance	8540
Mandated Costs Reimbursements	8550
State Lottery Revenue	8560
Tax Relief Subventions	
Voted Indebtedness Levies	
Homeowners' Exemptions	8571
Other Subventions/In-Lieu Taxes.....	8572
Restricted Levies – Other	
Homeowners' Exemptions	8575
Other Subventions/In Lieu Taxes	8576
Drug/Alcohol/Tobacco Funds	8580
Healthy Start	8581
Class Size Reduction Facilities	8584
Pass-Through Revenues form State Sources	8587
All Other State Revenue.....	8590
Total, Other State Revenues.....	85TT
Other Local Revenues	
Local Revenue	
County and District Taxes	
Voted Indebtedness Levies	
Secured Roll	8611
Unsecured Roll	8612
Prior Years' Taxes	8613
Supplemental Taxes	8614
Restricted Levies – Other	
Secured Roll	8615
Unsecured Roll	8616
Prior Years' Taxes	8617
Supplemental Taxes	8618
Non Ad Valorem Taxes.....	
Parcel Taxes	8621
Other.....	8622
Community Redevelopment Funds not subject to Revenue Limit	
Deduction	8625
Penalties and Interest on Delinquent Non-Revenue Limit Taxes	8629
Sales	
Sale of Equipment/Supplies (Education Code 39522).....	8631
Sale of Publications.....	8632
Food Service Sales	8634

**Detailed Object
Codes
(continued)**

Detailed Objects	Code
Other Sales	8639
Leases and Rentals	8650
Interest	8660
Net Increase (Decrease) in the Fair Value of Investments.....	8660
Fees and Contracts	
Adult Education Fees	8671
Non-Resident Students.....	8672
Children's Centers Fees	8673
In-District Premiums	8674
Transportation Fees from Individuals.....	8675
Transportation Services.....	8676
Interagency Revenues.....	8677
Mitigation/Developer Fees.....	8681
All Other Fees and Contracts.....	8689
Other Local Revenue	
Misc. Funds Non-Revenue Limit (50%) Adjustment	8691
Pass-Through Revenues from Local Sources.....	8697
All Other Local Revenue.....	8699
Tuition.....	8710
Other Transfers In	
Special Education Local Plan Area Transfers	
From Districts.....	8721
From County Offices of Education.....	8722
From Joint Powers Agencies.....	8723
Regional Occupational Centers/Programs Transfers	
From Districts.....	8731
From County Offices of Education.....	8732
From Joint Powers Agencies.....	8733
Community Schools Transfers	
From Districts.....	8741
From County Offices of Education.....	8742
From Joint Powers Agencies.....	8743
All Other Transfers In	
From Districts.....	8791
From County Offices of Education.....	8792
From Joint Powers Agencies.....	8793
From All Others.....	8799
Total, Other Local Revenues	87TT
Total, Revenues.....	8TTT
Certificated Salaries	
Teachers' Salaries	1100
School Administrators' Salaries.....	1200
Supervisors' Salaries	1300
Librarians' Salaries	1400
Guidance, Welfare, and Attendance Salaries.....	1500
Physical and Mental Health Salaries	1600
Superintendents' Salaries	1700

**Detailed Object
Codes
(continued)**

Detailed Objects	Code
Administrative Personnel Salaries.....	1800
Other Certificated Salaries.....	1900
Total, Certificated Salaries	10TT
Classified Salaries	
Instructional Aides' Salaries.....	2100
Administrative Salaries	2200
Clerical/Office Salaries.....	2300
Maintenance and Operations Salaries	2400
Food Services Salaries.....	2500
Transportation Salaries.....	2600
Other Classified Salaries	2900
Total, Classified Salaries	20TT
Employee Benefits	
State Teachers' Retirement System.....	3100
Instructional.....	3110
Non-Instructional	3120
Public Employees' Retirement System	3200
Instructional.....	3210
Non-Instructional	3220
Old Age and Survivors Disability Insurance and Medicare	3300
Old Age and Survivors Disability Insurance - Regular	
Instructional.....	3310
Non-Instructional	3320
Old Age and Survivors Disability Insurance – Medicare	
Instructional.....	3330
Non-Instructional	3340
Retirement in Lieu of Old Age and Survivors Disability Insurance	
Instructional.....	3350
Non-Instructional	3360
Health and Welfare Benefits	3400
Health and Welfare Benefits	
Instructional.....	3410
Non-Instructional	3420
Unemployment Insurance	3500
Unemployment Insurance	
Instructional.....	3510
Non-Instructional	3520
Workers' Compensation.....	3600
Workers' Compensation	
Instructional.....	3610
Non-Instructional	3620
Other Employee Benefits	3900
Other Employee Benefits	
Instructional.....	3910
Non-Instructional	3920
Total, Employee Benefits	30TT

**Detailed Object
Codes
(continued)**

Detailed Objects	Code
Book and Supplies	
Textbooks	4100
Books other than Textbooks	4200
Instructional Materials and Supplies	4300
Other Supplies	4500
Pupil Transportation Supplies	4600
Food Service Supplies	4700
Total, Books and Supplies	40TT
Services, Other Operating Expenses	
Personal Services of Instructional Consultants, Lecturers, and Others ..	5100
Travel and Conferences	5200
Dues and Memberships	5300
Insurance	5400
Utilities and Housekeeping Services	5500
Rentals, Leases, and Repairs	5600
Direct Costs – Interprogram Services	5710
Direct Costs – Interfund Services	5750
Other Services and Operating Expenditures	5800
Inter-Governmental Fees	5900
Total, Services and Other Operating Expenses	50TT
Capital Outlay	
Sites and Improvements of Sites	6100
Buildings and Improvements of Buildings	6200
Books and Media for New and Expanded Libraries	6300
Equipment	6400
Lease – Purchase Payments	6499
Equipment Replacement	6500
Total, Capital Outlay	60TT
Other Outgo	
Tuition	
Inter-District Attendance Agreements	7110
Regional Occupational Centers/Programs Tuition	
Payments to Districts	7121
Payments to County Offices of Education	7122
Payments to Joint Powers Agencies	7123
Special Education Excess Costs	
Payments to Districts	7131
Payments to County Offices of Education	7132
Payments to Joint Powers Agencies	7133
State Special Schools	7140
Other Tuition, Excess Costs and/or Deficits	7190

**Detailed Object
Codes
(continued)**

Detailed Objects		Code
Interagency Transfers Out		
Transfers of Pass-Through Revenues		
To Districts		7211
To County Offices of Education		7212
To Joint Powers Agencies		7213
Special Education Special Education Local Plan Area Transfers		
To Districts		7221
To County Offices of Education		7222
To Joint Powers Agencies		7223
Regional Occupation Centers/Programs Transfers		
To Districts		7231
To County Offices of Education		7232
To Joint Powers Agencies		7233
Community Schools Transfers		
To Districts		7241
To County Offices of Education		7242
To Joint Powers Agencies		7243
Public Employees Retirement System Reduction from Revenue Limit ..		7270
All Other Transfers Out		
To Districts		7291
To County Offices of Education		7292
To Joint Powers Agencies		7293
Other Transfers Out		7299
Total, Other Outgo		72TT
Direct Support/Indirect Costs		
Interprogram Transfers of Direct Support/Indirect Costs		7310
Interfund Transfers of Direct Support/Indirect Costs.....		7350
Total, Direct Support/Indirect Costs		73TT
Total Expenditures		7TTT
Interfund Transfers		
Transfers In		
Unclassified.....		8905
From General Fund to Child Development Fund.....		8911
From Special Reserve or General Fund/County School Service Fund.....		8912
From All Other Funds		8913
From Bond Interest and Redemption Fund		8914
From General, Special Reserve, and Building Funds.....		8915
From General Fund to Cafeteria Fund/Account		8916
Other Authorized Interfund Transfers In.....		8919
Total Transfers In		891S
Transfers Out		
To Child Development Fund		7611
To Special Reserve or General Fund/County School Service Fund.....		7612

**Detailed Object
Codes
(continued)**

Detailed Objects	Code
To State School Building Lease-Purchase Building Fund	7613
To General Fund	7614
To Deferred Maintenance Fund	7615
To Cafeteria Fund/Account	7616
Other Authorized Interfund Transfers Out	7619
Total Transfers Out	761S
Other Sources/Uses	
Sources	
State Apportionment	
Emergency Apportionment	8931
School Facilities Apportionments	8935
Proceeds	
Proceeds from Sale of Bonds	8951
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953
Other Sources	
Transfer of School Building Aid	8961
Transfers from Funds of Lapsed/Reorganized Districts	8965
Long-Term Debt Proceeds	
Proceeds from Certificates of Participation	8971
Proceeds from Capital Leases	8972
Proceeds from Lease Revenue Bonds	8973
All Other Sources	8979
Total Sources	897S
Uses	
Debt Service	
Public School Building Repayment	7631
State School Building Repayment	7632
Bond Redemptions	7633
Bond Interest and Other Service Charges	7634
Repayment of State School Building Fund Aid-Proceeds from Bonds	7635
Payments to Original District for Acquisition of Property	7636
Debt Service/Other Debt Service Payments	7639
Loan Repayments	
Long Term Loan Repayment	7641
Other Loan Repayments	7649
Other Uses	
Transfers from Funds of Lapsed/Reorganized Districts	7951
School Building Aid	7661
All Other Uses	7699
Total Uses	769S
Total, Other Financing Sources/Uses	79TT

**Detailed Object
Codes
(continued)**

Detailed Objects		Code
Contributions to Restricted Programs		
Statutory		8980
Other		8990
Unclassified		8991
Total, Contributions to Restricted Programs		899S
Net Increase/(Decrease) in Fund Balance		979E
Fund Balance, Reserves		
Beginning Balance		
As of July 1, Unaudited		9791
Audit Adjustments		9792
Beginning Balance, July 1 (Audited)		979A
Adjustments for Restatements		9793
Adjusted Beginning Balance, July 1		979F
Ending Balance, June 30		9794
Reserve Amounts		
Revolving Cash		9611
Stores		9612
Prepaid Expenditures		9613
Other		9619
General Reserve (Education Code 42124)		9630
Legally Restricted Balances		9640
Investment in General Fixed Assets		9690
Designated Amounts		
Economic Uncertainties		9710
Designated – Other		9720
Undesignated Amount		9798
Assets		
Cash		
In County Treasury		9110
In Banks		9120
In Revolving Fund		9130
With Fiscal Agent		9135
Collections Awaiting Deposit		9140
Investments		9150
Accounts Receivable		9160
Due from Other Funds		9170
Stores		9210
Prepaid Expenditures		9220
Other Current Assets		9300
Fixed Assets		9400
Land		9410
Improvements of Sites		9420
Buildings		9430
Accumulated Depreciation – Buildings		9435
Equipment		9440
Accumulated Depreciation – Equipment		9445
Work in Progress		9450

**Detailed Object
Codes
(continued)**

Detailed Objects	Code
Amount Available in Other Funds	9680
Amount to be Provided for Retirement of Long-Term Debt	9685
Total, Assets	93TT
Liabilities	
Accounts Payable	9510
Due to Other Funds	9520
Current Loans	9530
Deferred Revenue.....	9540
Other Current Liabilities	9570
Due to other Agencies	9575
Long-Term Liabilities.....	9580
General Obligation Bonds Payable	9581
State School Building Loans Payable.....	9582
Other Postemployment Benefits.....	9584
Compensated Absences	9585
Certificates of Participation Payable.....	9586
Obligations Under Capital Lease Agreements.....	9587
Lease Revenue Bonds Payable	9588
Other General Long-Term Debt	9589
Total, Liabilities	95TT

State Controller's Office Publication List

Reports published by the State Controller's Office on local government financial transactions are available from the offices listed below.

Division of Accounting and Reporting

Assessed Valuation Annual Report

Cities Annual Report

Community Redevelopment Agencies Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

School Districts Annual Report

Special Districts Annual Report

Streets and Roads Annual Report

Supplemental Law Enforcement Services Fund Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

**Mail request to: Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, California 94250
Phone: (916) 445-5153**

Division of Audits

Annual Financial Report of California K-12 Schools

**Mail request to: Division of Audits
Education Oversight Branch
P. O. Box 942850
Sacramento, California 94250
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